



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Sandra Compson
DOCKET NO.: 18-00567.001-R-1
PARCEL NO.: 02-17-301-010

The parties of record before the Property Tax Appeal Board are Sandra Compson, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$35,980
IMPR.: \$79,463
TOTAL: \$115,443

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of brick exterior construction with 2,021 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 625 square foot garage. The subject is a waterfront property on Antioch Lake with a 32,000 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.34 of a mile from the subject property. Two of comparables have sites with 13,787 or 15,681 square feet of land area; no site size was submitted for the appellant's comparable #1. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,735 to 2,407 square feet of living area that were built from 1965 to 2005. Each comparable has a

basement with finished area, central air conditioning and a garage ranging in size from 312 to 672 square feet of building area. Two comparables each have one or two fireplaces. The comparables sold in April 2016 or May 2017 for prices ranging from \$174,900 to \$242,000 or from \$72.66 to \$115.96 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$101,040.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,443. The subject's assessment reflects a market value of \$348,981 or \$172.68 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and three comparable sales located within approximately 0.07 of a mile from the subject property. The comparables have sites that range in size from 32,670 to 43,995 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,750 to 1,895 square feet of living area. The homes were built in 1970 or 1979. Two comparables have a basement, one of which has finished area, and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 506 to 575 square feet of building area.¹ The comparables sold in September 2016 or August 2017 for prices of \$255,000 or \$330,000 or from \$143.82 to \$188.57 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service (MLS) sheet on board of review comparable #2 along with a location map depicting the proximity of the subject to both parties' comparables, as well as their relative proximity to Antioch Lake. The subject and board of review comparables each have waterfront locations while the appellant's comparables have sites which lack a waterfront location. The MLS sheet represents an expired listing which dates to May 2016 and provides a listing price for comparable #2 of \$389,000. This property sold in August 2017 for \$330,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted six comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as these properties lack waterfront locations which the subject property enjoys. Additionally, appellant's comparable #3 is significantly newer in age

¹ Multiple Listing Service data for comparable #2 indicates the property has central air conditioning. This differs from the data contained in the board of review grid.

when compared to the subject. The Board gave less weight to the board of review comparable #1 which has a crawl space foundation dissimilar to the subject's finished basement.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are more similar to the subject in terms of lake location, site size, age, design and features. These two comparables each sold in August 2017 and September 2016 for \$330,000 or for \$188.57 and \$174.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$348,981 or \$172.68 per square foot of living area, including land, which falls above the overall prices and between the price per square foot of the best comparable sales in this record. The value above the two best comparables is supported by the subject's larger dwelling size, basement size and basement finished area in contrast to the two best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, with respect to dwelling size and finished basement area, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 20, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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